

**Exhibit 6N - City of Detroit Payment Schedule for IBEW**

**ELECTRICAL WORKERS' PENSION TRUST FUND OF LOCAL UNION #58, I.B.E.W.  
Withdrawal Liability Payment Schedule for City of Detroit #016100**

**Valuation Interest Rate:** 7.50%  
**Withdrawal Date:** 1/31/2016  
**Withdrew in Plan Year Beginning in:** 2016

## **1. Contributions/Units**

<b>Plan Year</b>	<b>Beg.</b>	<b>Contributions</b>	<b>Units</b>	<b>3-yr. Avg.</b>
	2006	53,832.00	11,634.00	
	2007	63,819.00	12,660.00	
	2008	51,269.00	9,854.00	11,382.67
	2009	48,097.00	8,146.00	10,220.00
	2010	42,643.00	6,715.00	8,238.33
	2011	35,715.00	6,609.00	7,156.67
	2012	103,050.00	17,182.00	10,168.67
	2013	87,521.00	11,522.00	11,771.00
	2014	97,090.00	13,713.00	14,139.00
	2015	119,413.00	14,764.00	13,333.00

## **2. Annual Payment Amount**

- |   |    |         |       |
|---|----|---------|-------|
| 1 Maximum 3-yr. average units during<br>10 years preceding withdrawal |    | 14,139  | units |
| 2 Maximum contribution rate during<br>10 years ending with withdrawal | \$ | 8.27    |       |
| 3 Annual payment amount<br>= (1) x (2)                                | \$ | 116,930 |       |

### **3. Calculated Payment Schedule**

Assumes 7.50% interest (based on the valuation interest rate) with no interest charged until the first scheduled payment is due. The first payment will be due according to the schedule established by the Board of Trustees but cannot be later than 60 days following demand.

Year	Balance	Annual Payment of:			Total Annual	
		Principal	Interest		Payment	
1	\$ 167,555	\$ 113,133	\$ 3,797		\$ 116,930	
2	\$ 54,422	\$ 54,422	\$ -		\$ 54,422	
		\$ 167,555	\$ 3,797		\$ 171,352	

#### **4. Actual Payment Schedule**

- 5 quarterly payments of: \$ 29,232.50  
1 quarterly payment of: \$ 25,189.50

**Electrical Workers' Pension Trust Fund of Local Union #58 I.B.E.W.**  
**Allocation of Unfunded Vested Benefits**

**Employer:** CITY OF DETROIT

**Employer Number:** 016100  
**Assumes Withdrawal in PYB:** January 1, 2016

December 31,	Change in UVB	Reallocated UVB	Total Unamortized	Employer Contributions	Rolling 5-Year Sum	Aggregate Rolling 5	Allocated UVB
1997	0	0	0	22,428	42,747	52,978,552	0
1998	0	0	0	21,031	63,778	65,010,112	0
1999	0	0	0	13,179	76,957	79,858,675	0
2000	0	0	0	42,684	118,058	96,452,305	0
2001	6,319,251	0	1,895,775	66,832	166,154	109,502,368	2,877
2002	79,961,462	152,065	28,032,131	27,503	171,229	115,021,258	41,731
2003	-27,317,094	6,751,219	-8,563,911	86,886	237,084	115,556,936	-17,570
2004	37,695,051	3,460,245	18,346,871	80,716	304,621	114,487,815	48,816
2005	-60,851,203	4,191,297	-28,539,518	63,119	325,056	112,532,701	-82,438
2006	3,152,297	3,752,941	3,610,233	53,832	312,056	109,257,240	10,311
2007	-22,810,290	1,489,837	-12,866,764	63,819	348,372	116,714,379	-38,405
2008	55,642,635	313,485	36,355,804	51,269	312,755	121,139,432	93,863
2009	-27,968,031	1,467,312	-18,623,869	48,097	280,136	114,150,592	-45,705
2010	6,766,455	0	5,074,841	42,643	259,660	109,652,738	12,017
2011	29,994,976	9,458	24,003,075	35,715	241,543	114,748,738	50,526
2012	-19,458,287	246,135	-16,342,636	103,050	280,774	115,120,619	-39,859
2013	4,147,255	2,955,961	6,245,097	87,521	317,026	120,915,527	16,374
2014	16,706,361	23,135	15,891,865	97,090	366,019	136,112,434	42,735
2015	23,428,329	1,175,929	24,545,462	119,413	442,789	150,361,215	72,282

**Electrical Workers' Pension Trust Fund of Local Union #58 I.B.E.W.**  
**Allocation of Unfunded Vested Benefits**

Total Allocated UVB: \$ 167,555

Less De Minimis Adj: \$ 0

Final Allocation: \$ 167,555

This estimate of withdrawal liability is based on the latest data available. However, in the event that the data used to prepare this estimate was incomplete or changes, the Plan reserves the right to update this calculation. This estimate is a "good-faith" estimate and not a warranty or guarantee that the company's actual withdrawal liability will not be different in the event withdrawal liability is assessed under the Plan.

***Electrical Workers 58 Pension Plan***  
***Actuarial Assumptions and Methods used to Develop***  
***the Plan Year Ending December 31, 2015 Unfunded Vested Benefits***

***SUMMARY OF ACTUARIAL ASSUMPTIONS AND METHODS***

<b>UVB valuation date</b>	December 31, 2015
<b>UVB interest rate</b>	8.00%
<b>UVB asset valuation method</b>	Actuarial value as described in Appendix B of our January 1, 2016 actuarial valuation report
<b>UVB data used</b>	Beginning with the 12/31/2012 report: plan year contributions based on date worked adjusted for known, uncollected delinquencies. Late contributions related to plan years before 12/31/2012 are kept in plan year of deposit unless the affected employer becomes assessable.
<b>Allocation method</b>	Presumptive
<b>De minimis reduction</b>	The smaller of: <ol style="list-style-type: none"><li>1. <math>\frac{3}{4}</math> of 1% of the UVB, or</li><li>2. \$50,000</li></ol> reduced by the excess of the initial allocation over \$100,000, but not less than zero
<b>“Free look” rule</b>	Not adopted
<b>Most recent fresh start</b>	January 1, 2001 for withdrawals that occur on or after January 1, 2007
<b>Reallocation rule</b>	Liabilities are reallocated after five years of zero contributions if no additional information is available. Reallocated liabilities for prior years are typically not adjusted to reflect updated information or data.
<b>Handling of returning employers</b>	If an employer that had previously ceased contributions recommences within 5 years, the new history is combined with the old, regardless of whether or not the employer's liability had previously been reallocated
<b>Plan of benefits valued for UVB</b>	Benefits as described in Appendix A of our January 1, 2016 actuarial valuation report in effect as of the UVB valuation date increased for any accrued PPA “adjustable benefits” that have been reduced, if any
<b>Other assumptions and methods not addressed above</b>	As described in Appendix B of our January 1, 2016 actuarial valuation report